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Cities.	Total deaths.	Population.	Death-rates.
Burlington,	352	30,000	11.66
Clinton,	228	17,000	1.30
Council Bluffs,	229	35,000	0.06
Cedar Rapids,	273	16,000	1.70
Davenport,	438	33,715	12.09
Des Moines,	438	58,000	0.75
Dubuque,	327	35 000	9.28
Keokuk,	192	13,151	12.00
Mt. Pleasant,	65	1,500	4.50
Ottumwa,	169	16,000	0.94

"The foregoing statistics are worthy of the genius of a Squeers. The conventional mode of expressing a death-rate is as a ratio per one thousand of the living population. The go-as-you-please method of the Iowa Board of Health can hardly be recommended for general adoption. Mortality is the common lot of all mankind, and it is quite plain that there is such a condition as a healthy, or, to use a better term, normal standard as a mortality-rate for a given community or population. By this is not meant the mortality-rate of selected classes."

"The mortality of city populations, large and small, in the United States, may be stated, with few exceptions, as from eighteen per thousand upwards; and for rural populations in well-settled districts as from eleven per thousand and upwards. But when such figures as 3.07 per thousand for a single year for a population of about two millions are quoted, it is time to call for a recount of ballots, and to inquire what are the sources from which such an estimate is made. It is not strange that such claims are made by a Western state; but when the head of a department which assumes to itself much of the sanitary care of the nation, and is supposed to be an authority in vital statistics, publishes such data seriously as a contribution to the vital statistics of the country, we would respectfully call them in question."

REVENUE STATISTICS OF ENGLAND.

In an article on *The Half-Year's Revenue*, the *London Economist*, Oct. 4, 1890, comments upon the unsatisfactory form and the indefiniteness of the Revenue statistics as presented by the Treasury. Readers of *Statistics of Municipal Finance*, by Dr. H. B. Gardner,

and of *Finance Statistics of the American Commonwealths*, by Prof. E. R. A. Seligmann, will be especially interested in the criticism.

"A false impression has been created by a mixing up of Imperial and local funds, which renders the Treasury return so indefinite and misleading that it is really impossible to ascertain from it how matters actually stand.

"One word must be added as to the form in which the returns are rendered. That has been improved lately, but that it stands in need of still further improvement is sufficiently obvious from the fact that all the process of analysis through which we have gone is necessary in order to arrive at an approximation to the true facts, and that not even by the most careful analysis is it possible to ascertain exactly what portion of the total receipts constitutes Imperial revenue, and which portion belongs to the local authorities. And, in passing, it must be said that this is only one of the complications that Mr. Goschen has introduced into our system of account. What with special funds of one kind and another,—defence funds, local finance funds, etc.,—the accounts have been so muddled up that we feel confident not one member of the House of Commons out of a hundred could, if called upon, say exactly how our finances stand. And where there is this ignorance, how can there be efficient financial control? Complete and easily intelligible accounts are the *sine qua non*, if we are to have efficient Parliamentary supervision, and one of the first reforms to be effected should be the separation of the local revenues from the Imperial. It is true the present system of passing the local funds through the Treasury gives the Chancellor of the Exchequer the temporary use of money which belongs to other authorities; but what he gains they lose, and if there is profit to be made by the use of the funds allocated to local purposes, it is the local authorities and not the Imperial Exchequer that these profits should go to."

VITAL STATISTICS OF TRINIDAD, B. W. I.

In a paper entitled *Our Population: A review of the vital statistics of Trinidad, B. W. I.* (June, 1890, pp. 28), the author, Henry James Clark, the Government Statist, arrives at the following general con-